



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan
OFFICE OF THE MUNICIPAL ACCOUNTANT

En Rally -

September 10, 2018

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

FROM : SEVILLA O. BISLIG
Municipal Accountant

SUBJECT : REPORTS AS OF AUGUST, 2018

In compliance with the provisions of RA 7160 this is to apprise your good Office with the financial status of our LGU, the undersigned hereby submits the following report for the current year period ending August 31, 2018, to wit:

- | | |
|--------------------------------------|--------------------------|
| A. Statement of Comprehensive Income | D. Trial Balances |
| - General Fund | - General Fund |
| - Special Education Fund | - Special Education Fund |
| - Trust Fund | - Trust Fund |
| Consolidated Report | |
| B. Statement of Cash Flow | E. Bank Reconciliation |
| - General Fund | - General Fund |
| - Special Education Fund | - Special Education Fund |
| - Trust Fund | - Trust Fund |
| Consolidated Report | |
| C. Statement of Financial Position | F. 5% MDRRM REPORT |
| - General Fund | |
| - Special Education Fund | |
| - Trust Fund | |
| Consolidated Report | |

These reports have also been submitted to our COA team auditors. Further, the undersigned wish to remind your good Office that reports A,B,C are required for posting on at least 3 conspicuous places, on our website and on the DILG portal.

Very truly yours,

SEVILLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
Combined / Consolidated
For the Month Ended August 31, 2018

Revenue	
Tax Revenue	40,786,916.71
Share from Internal Revenue Collections	134,901,536.00
Share from Economic Zones	36,643,733.50
Service and Business Income	19,960,056.85
Shares, Grants and Donations	984,407.73
Miscellaneous Income	1,113,189.86
Total Revenue	<u>234,389,840.65</u>
Less: Current Operating Expenses	
Personnel Services	43,689,315.10
Maintenance and Other Operating Expenses	90,826,474.17
Financial Expenses	867,309.66
Non-cash Expenses	9,913,796.08
Current Operating Expenses	<u>145,296,895.01</u>
Surplus (Deficit) from Current Operation	89,092,945.64
Add (Deduct):	
Transfers, Assistance and Subsidy From	820,000.00
Transfers, Assistance and Subsidy To	<u>(808,425.56)</u>
Surplus(Deficit) for the period	<u><u>89,044,520.08</u></u>

Prepared by:


MICHIKO R. MUTUC
 Accountant III


Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
Combined / Consolidated
For the Month Ended August 31, 2018

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2018	164,645,938.47
Add (Deduct):	
Adjustment of PPE Recognized Directly in Equity	5,839,866.29
Prior Period Errors	2,072,604.12
Restated Balance	172,558,408.88
Add (Deduct):	
Surplus (Deficit) for the period	89,044,520.08
Balance at August 31, 2018	261,602,928.96

Prepared by:


MICHINO R. MUTUC
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
Combined / Consolidated
As at August 31, 2018

ASSETS

Current Assets

Cash and Cash Equivalents	184,564,917.84
Investments	20,826,525.63
Receivables	64,806,318.36
Inventories	1,592,913.34
Total Current Assets	<u>271,790,675.17</u>

Non-Current Assets

Receivables	6,100,000.00
Property, Plant and Equipment	193,774,142.83
Total Non-Current Assets	<u>199,874,142.83</u>

Total Assets **471,664,818.00**

LIABILITIES

Current Liabilities

Financial Liabilities	22,003,966.90
Inter-Agency Payables	55,861,788.52
Trust Liabilities	26,874,664.04
Deferred Credits/Unearned Income	55,267,108.51
Total Current Liabilities	<u>160,007,527.97</u>

Non-Current Liabilities

Financial Liabilities	49,522,559.65
Other Payables	531,801.42
Total Non-Current Liabilities	<u>50,054,361.07</u>

Total Liabilities **210,061,889.04**

NET ASSETS/EQUITY

Government Equity **261,602,928.96**

Total Liabilities and Net Assets/Equity **471,664,818.00**

Prepared by:

MICHIKO K. MUTUC
 Accountant III

Certified Correct:

SEVILLA O. BISLIG
 Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
Combined / Consolidated
For the Month Ended August 31, 2018

	2018
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	40,792,774.00
Share from Internal Revenue Allotment	134,901,536.00
Share from Economic Zones	36,643,733.50
Receipts from business/service income	19,764,647.37
Shares, Grants and Donations	1,804,407.73
Interest Income	189,552.19
Miscellaneous Income	1,113,189.85
Other Receipts	15,211,633.77
Total Cash Inflows	250,421,474.42
Cash Outflows	
Payments to suppliers and creditors	80,552,829.56
Payments to employees	43,689,315.10
Financial Expenses	857,309.65
Subsidies and Donation	11,142,070.17
Other Expenses	29,048,712.93
Total Cash Outflows	165,300,237.42
Net Cash Flows from Operating Activities	85,121,237.00
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	13,653,329.89
Total Cash Outflows	13,653,329.89
Net Cash Flows from Investing Activities	(13,653,329.89)
Cash Flows from Financing Activities	
Cash Outflows	
Payment of loan amortization	2,515,958.34
Total Cash Outflows	2,515,958.34
Net Cash Flows from Financing Activities	(2,515,958.34)
Total Cash Provided by Operating, Investing and Financing Activities	68,951,948.77
Add: Cash at the Beginning of the year	115,612,969.07
Cash, August 31, 2018	184,564,917.84

Prepared by


MICHINO R. MUTUC
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN, BATAAN

TRIAL BALANCE
 For the Month of August 2018

GENERAL FUND

Code: 100

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	111,084.11	
Petty Cash Fund	1-01-01-020	200,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	109,322,712.55	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	20,826,525.63	
Accounts Receivable	1-03-01-010	7,145,866.43	
Real Property Tax Receivable	1-03-01-020	30,794,230.67	
Loans Receivable - Others	1-03-01-990	50,840.03	
Advances for Operating Expenses	1-03-05-010	125,297.50	
Advances to Special Disbursing Officer	1-03-05-030	8,064,500.00	
Advances for Officers and Employees	1-03-05-040	57,050.00	
Receivables - Disallowances/Charges	1-03-06-010	3,780.00	
Due from Officers and Employees	1-03-06-020	121,013.14	
Other Receivables	1-03-06-990	5,697.02	
Food Supplies for Distribution	1-04-02-010	185,815.51	
Office Supplies Inventory	1-04-04-010	484,420.98	
Accountable Forms, Plates and Stickers	1-04-04-020	89,281.85	
Drugs and Medicines Inventory	1-04-04-050	810,625.00	
Other Supplies and Materials Inventory	1-04-04-990	22,770.00	
Land	1-07-01-010	48,426,693.53	
Flood Control Systems	1-07-03-020	4,477,812.45	
Buildings	1-07-04-010	16,637,376.47	
School Buildings	1-07-04-020	2,007,000.00	
Hospitals and Health Centers	1-07-04-030	8,753,968.32	
Markets	1-07-04-040	33,150,646.02	
Slaughterhouses	1-07-04-050	1,381,199.59	
Other Structures	1-07-04-990	27,185,309.28	
Machinery	1-07-05-010	3,315,199.00	
Office Equipment	1-07-05-020	4,773,277.96	
Information and Communication Technology Equipment	1-07-05-030	7,550,108.23	
Communication Equipment	1-07-05-070	1,059,816.20	
Disaster Response and Rescue Equipment	1-07-05-090	11,679,421.00	
Medical Equipment	1-07-05-110	996,600.00	
Technical and Scientific Equipment	1-07-05-140	23,900.00	
Other Machinery and Equipment	1-07-05-990	852,654.00	
Motor Vehicles	1-07-06-010	4,910,700.00	
Furniture and Fixtures	1-07-07-010	1,883,078.01	
Construction in Progress - Infrastructure Assets	1-07-10-020	6,997,098.12	
Construction in Progress - Buildings and Other Structures	1-07-10-030	3,256,528.55	
Other Property, Plant and Equipment	1-07-99-990	12,238,548.22	
Allowance for Doubtful Accounts	301		50,840.03
Accumulated Depreciation - Buildings	1-07-04-011		2,070,160.02
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		419,542.91
Accumulated Depreciation - Markets	1-07-04-041		15,258,299.00
Accumulated Depreciation - Slaughterhouses	1-07-04-051		276,573.89
Accumulated Depreciation - Other Structures	1-07-04-991		5,766,445.22
Accumulated Depreciation - Machinery	1-07-05-011		602,919.69
Accumulated Depreciation - Office Equipment	1-07-05-021		1,768,992.17
Accumulated Depreciation - Information and Communication T	1-07-05-031		2,359,011.61
Accumulated Depreciation - Communication Equipment	1-07-05-071		391,566.74

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		1,895,404.73
Accumulated Depreciation - Medical Equipment	1-07-05-111		43,852.17
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		7,568.40
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		398,471.03
Accumulated Depreciation - Motor Vehicles	1-07-06-011		2,220,274.06
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		529,869.70
Accumulated Depreciation - Other Property, Plant and Equipm	1-07-99-991		446,353.33
Accounts Payable	2-01-01-010		20,647,336.75
Due to Officers and Employees	2-01-01-020		443,387.87
Terminal Leave Payables	2-01-01-110		690,880.94
Loans Payable - Domestic	2-01-02-040		49,522,559.65
Due to BIR	2-02-01-010		1,012,474.79
Due to GSIS	2-02-01-020		1,763,985.27
Due to Pag-IBIG	2-02-01-030		521,450.31
Due to PhilHealth	2-02-01-040		106,381.49
Due to NGAs	2-02-01-050		74,528.96
Due to GOCCs	2-02-01-060		74,177.85
Due to LGUs	2-02-01-070		1,304,957.73
Trust Liabilities	2-04-01-010		847,942.02
Guaranty/Security Deposits Payable	2-04-04-040		176,526.07
Deferred Real Property Tax	2-05-01-010		30,816,832.99
Other Payables	2-99-99-990		82,944.69
Government Equity	3-01-01-010		153,332,078.64
Prior Period Adjustment	3-01-01-020		2,072,604.12
Community Tax	4-01-01-050		1,319,896.70
Real Property Tax- Basic	4-01-02-040		7,686,986.83
Discount on Real Property Tax- Basic	4-01-02-041	380,677.39	
Business Tax	4-01-03-030		21,073,749.23
Tax on Sand, Gravel and Other Quarry Products	4-01-03-040		10,488.00
Amusement Tax	4-01-03-060		235,262.50
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		705,021.79
Share from Internal Revenue Collections (IRA)	4-01-06-010		134,901,536.00
Share from Economic Zones	4-01-06-050		36,643,733.50
Permit Fees	4-02-01-010		5,835,123.60
Registration Fees	4-02-01-020		801,554.00
Clearance and Certification Fees	4-02-01-040		2,046,785.00
Inspection Fees	4-02-01-100		1,552,600.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		3,820.00
Other Service Income	4-02-01-990		34,088.00
Rent Income	4-02-02-050		388,362.57
Parking Fees	4-02-02-120		653,585.00
Receipt from Market Operations	4-02-02-140		5,464,059.20
Receipt from Slaughterhouse Operaton	4-02-02-150		855,880.00
Receipt from Cemetery Operations	4-02-02-160		425,705.00
Garbage Fees	4-02-02-190		1,703,085.00
Interest Income	4-02-02-220		189,552.19
Subsidy from Local Government Units	4-03-01-020		820,000.00
Share from PCSO	4-04-01-020		984,407.73
Miscellaneous Income	4-06-01-010		1,113,189.86
Salaries and Wages - Regular	5-01-01-010	28,350,639.42	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Personal Economic Relief Allowance (PERA)	5-01-02-010	2,650,000.00	
Representation Allowance (RA)	5-01-02-020	1,426,525.00	
Transportation Allowance (TA)	5-01-02-030	1,426,525.00	
Subsistence Allowance	5-01-02-050	346,605.59	
Laundry Allowance	5-01-02-060	33,750.00	
Hazard Pay	5-01-02-110	887,166.18	
Overtime and Night Pay	5-01-02-130	62,178.54	
Other Bonuses and Allowances	5-01-02-990	3,448,760.00	
Retirement and Life Insurance Premiums	5-01-03-010	3,353,949.82	
Pag-IBIG Contributions	5-01-03-020	563,463.33	
PhilHealth Contributions	5-01-03-030	355,181.80	
Employees Compensation Insurance Premiums	5-01-03-040	129,967.07	
Terminal Leave Benefits	5-01-04-030	654,603.36	
Traveling Expenses - Local	5-02-01-010	1,176,483.62	
Training Expenses	5-02-02-010	1,122,336.59	
Scholarship Grants/Expenses	5-02-02-020	7,712,748.80	
Office Supplies Expenses	5-02-03-010	541,682.96	
Accountable Forms Expenses	5-02-03-020	103,185.48	
Drugs and Medicines Expenses	5-02-03-070	1,722,378.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	244,754.50	
Fuel, Oil and Lubricants Expenses	5-02-03-090	1,441,027.02	
Other Supplies and Materials Expenses	5-02-03-990	1,202,053.82	
Water Expenses	5-02-04-010	651,527.50	
Electricity Expenses	5-02-04-020	3,745,086.99	
Postage and Courier Services	5-02-05-010	2,383.00	
Telephone Expenses	5-02-05-020	1,180,753.56	
Internet Subscription Expenses	5-02-05-030	180,310.00	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	3,000.00	
Awards/Rewards Expenses	5-02-06-010	82,000.00	
Prizes	5-02-06-020	321,000.00	
Survey Expenses	5-02-07-010	16,500.00	
Confidential Expenses	5-02-10-010	1,700,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	7,556,129.66	
Consultancy Services	5-02-11-030	736,000.00	
Other Professional Services	5-02-11-990	616,739.57	
Environment/Sanitary Services	5-02-12-010	7,774,056.00	
Janitorial Services	5-02-12-020	3,473,026.61	
Security Services	5-02-12-030	5,581,778.64	
Other General Services	5-02-12-990	13,177,715.94	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	149,617.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	977,408.08	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	235,156.50	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	2,160,102.31	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	2,500.00	
Subsidy to Local Government Units	5-02-14-030	868,425.56	
Taxes, Duties and Licenses	5-02-16-010	23,384.70	
Fidelity Bond Premiums	5-02-16-020	186,750.00	
Insurance Expenses	5-02-16-030	1,089,672.42	
Advertising Expenses	5-02-99-010	71,693.00	
Printing and Publication Expenses	5-02-99-020	154,150.00	
Representation Expenses	5-02-99-030	4,004,798.37	
Rent Expenses	5-02-99-050	1,746,204.16	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Membership Dues and Contributions to Organizations	5-02-99-060	112,000.00	
Donations	5-02-99-080	10,273,644.61	
Other Maintenance and Operating Expenses	5-02-99-990	5,738,468.21	
Interest Expenses	5-03-01-020	867,309.66	
Depreciation- Buildings and Other Structures	5-05-01-040	5,116,973.00	
Depreciation-Machinery and Equipment	5-05-01-050	2,950,000.84	
Depreciation - Transportation Equipment	5-05-01-060	423,560.29	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	157,731.12	
Depreciation - Other Property, Plant and Equipment	5-05-01-990	5,598.64	
Other Losses	5-05-04-990	123,312.14	
TOTAL>>		623,563,556.53	623,563,556.53

PREPARED BY :

CERTIFIED CORRECT:



NORA G. VILLEN

Administrative Assistant IV



SEVILLA O. BISLIG

Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
General Fund
For the Month Ended August 31, 2018

	2018
Revenue	
Tax Revenue	30,771,627.65
Share from Internal Revenue Collections	134,901,536.00
Share from Economic Zones	36,643,733.50
Service and Business Income	19,954,199.56
Shares, Grants and Donations	984,407.71
Miscellaneous Income	1,113,189.86
Total Revenue	224,368,694.30
Less: Current Operating Expenses	
Personnel Services	43,689,315.10
Maintenance and Other Operating Expenses	88,990,206.62
Financial Expenses	867,309.66
Non-cash Expenses	8,777,276.03
Current Operating Expenses	142,324,007.41
Surplus (Deficit) from Current Operation	82,044,686.89
Add (Deduct):	
Transfers, Assistance and Subsidy From	820,000.00
Transfers, Assistance and Subsidy to	(868,425.56)
Surplus(Deficit) for the period	81,996,261.33

Prepared by:


MICHIKO R. MUTUC
Accountant III


Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
General Fund
For the Month Ended August 31, 2018

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2018	153,332,078.64
Add (Deduct):	
Prior Period Errors	<u>7,072,604.12</u>
Restated Balance	155,404,682.76
Add (Deduct):	
Surplus (Deficit) for the period	<u>81,996,261.33</u>
Balance at August 31, 2018	<u>237,400,944.09</u>

Prepared by:


MICHIKO R. MUTUC
Accountant II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
General Fund
As at August 31, 2018.

	<u>2018</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	109,633,796.66
Investments	20,826,525.63
Receivables	40,219,434.76
Inventories	1,592,913.34
Total Current Assets	<u>172,272,670.39</u>
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	167,113,141.08
Total Non-Current Assets	<u>173,213,141.08</u>
Total Assets	<u>345,485,811.47</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	21,781,305.56
Inter-Agency Payables	4,856,656.40
Intra-Agency Payables	
Trust Liabilities	1,024,568.09
Deferred Credits/Unearned Income	30,816,832.99
Total Current Liabilities	<u>58,479,363.04</u>
Non-Current Liabilities	
Financial Liabilities	49,522,559.65
Other Payables	82,944.69
Total Non-Current Liabilities	<u>49,605,504.34</u>
Total Liabilities	<u>108,084,867.38</u>
NET ASSETS/EQUITY	
Government Equity	<u>237,400,944.09</u>
Total Liabilities and Net Assets/Equity	<u>345,485,811.47</u>

Prepared by:


MICHIKO R. MUTUC
Accountant III

Certified Correct:


SEVELA O. BISLIG
Municipal Accountant

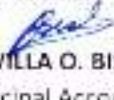
MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
General Fund
For the Month Ended August 31, 2018

	2018
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	30,771,627.65
Share from Internal Revenue Allotment	134,901,536.00
Share from Economic Zones	36,643,733.50
Receipts from business/service income	19,764,647.37
Shares, Grants and Donations	1,804,407.73
Interest Income	189,552.19
Miscellaneous Income	1,113,189.86
Other Receipts	4,671,838.50
Total Cash Inflows	229,860,532.80
Cash Outflows	
Payments to suppliers and creditors	78,716,562.01
Payments to employees	43,689,315.10
Financial Expenses	857,309.66
Subsidies and Donation	11,142,070.17
Other Expenses	21,346,135.99
Total Cash Outflows	155,761,392.93
Net Cash Flows from Operating Activities	74,099,139.87
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	9,437,330.82
Total Cash Outflows	9,437,330.82
Net Cash Flows from Investing Activities	(9,437,330.82)
Cash Flows from Financing Activities	
Cash Outflows	
Payment of loan amortization	2,515,958.34
Total Cash Outflows	2,515,958.34
Net Cash Flows from Financing Activities	(2,515,958.34)
 Total Cash Provided by Operating, Investing and Financing Activities	 62,145,850.71
 Add: Cash at the Beginning of the year	 47,487,945.95
Cash, August 31, 2018	109,633,796.66

Prepared by:


MICHIKO R. MUTUC
Accountant II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

Municipality of Dinalupihan
SPECIAL EDUCATION FUND
TRIAL BALANCE
For the Month of AUGUST 2018

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	60,549.25	
Cash in Bank - Local Currency, Current Account	1-01-02-010	15,002,288.41	
Special Education Tax Receivable	1-03-01-030	24,427,673.20	
Advances for Operating Expenses	1-03-05-010	11,520.00	
Advances to Special Disbursing Officer	1-03-05-030	9,650.00	
Due from Officers and Employees	1-03-06-020	104,920.40	
Other Land Improvements	1-07-02-030	285,605.02	
Accumulated Depreciation - Other Land Improvements	1-07-02-991		129,506.85
Office Equipment	1-07-05-020	1,294,343.75	
Accumulated Depreciation - Office Equipment	1-07-05-021		371,812.39
Information and Communication Technology - Equipment	1-07-05-030	2,680,131.56	
Accumulated Depreciation - Information and Communication Technol	1-07-05-031		1,321,637.11
Sports Equipment	1-07-05-130	60,000.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		7,916.50
Technical and Scientific Equipment	1-07-05-140	52,824.00	
Other Machinery and Equipment	1-07-05-990	689,128.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		320,657.05
Furniture and Fixtures	1-07-07-010	962,761.00	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		566,748.04
Books	1-07-07-020	581,400.00	
Accumulated Depreciation - Books	1-07-07-021		230,564.96
Other Property, Plant and Equipment	1-07-99-990	263,118.51	
Accumulated Depreciation - Other Property, Plant and Equipment	1-07-99-991		101,580.13
Accounts Payable	2-01-01-010		216,740.50
Due to Officers and Employees	2-01-01-020		200.00
Due to BIR	2-02-01-010		15,651.95
Due to Pag-IBIG	2-02-01-010		200.00
Due to GOCCs	2-02-01-060		990.00
Due to LGUs	2-02-01-070		256,986.50
Guaranty/Security Deposits Payable	2-04-04-040		40,379.50
Deferred Special Education Tax	2-05-01-020		24,450,275.52
Government Equity	3-01-01-010		11,313,859.83
Special Education Tax	4-01-02-050		9,345,806.15
Discount on Special Education Tax	4-01-02-051	412,919.31	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		882,402.22
Interest Income	4-02-02-220		5,857.29
Training Expenses	5-02-02-010	154,280.00	
Other Supplies and Materials Expenses	5-02-03-990	493,740.00	
Water Expenses	5-02-04-010	4,319.55	
Electricity Expenses	5-02-04-020	114,283.44	
Internet Subscription Expenses	5-02-05-030	22,708.52	
Other General Services	5-02-12-990	245,053.54	
Repairs and Maintenance - Land Improvements	5-02-13-020	39,424.00	

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	701,718.50	
Rent Expenses	5-02-99-050	15,000.00	
Donations	5-02-99-080	46,240.00	
Depreciation - Land Improvements	5-05-01-020	32,376.72	
Depreciation - Machinery and Equipment	5-05-01-050	800,541.49	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	303,701.84	
GRAND TOTAL >>		49,819,722.61	49,819,722.61

Prepared by:

Municipal
JHONALYN D. ARELLANO
 Administrative Asst. II


Certified Correct:

Sevilla
SEVILLA D. BISLIG
 Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
SPECIAL EDUCATION FUND
For the Month Ended August 31, 2018

Revenue	
Tax Revenue	10,015,289.06
Interest Income	5,857.29
Total Revenue	<u>10,021,146.35</u>
Less: Current Operating Expenses	
Maintenance and other Operating Expenses	1,836,267.55
Non-cash Expenses	1,136,620.05
Current Operating Expenses	<u>2,972,887.60</u>
Surplus (Deficit) from Current Operation	7,048,258.75
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>7,048,258.75</u></u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant II


Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


Municipality of Dinalupihan
Statement of Changes in Net Assets/Equity
SPECIAL EDUCATION FUND
For the Month Ended August 31, 2018

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2018	11,313,859.83
Add (Deduct)	
Prior Period Errors	-
Restated Balance	<u>11,313,859.83</u>
Add (Deduct) Changes in net assets/equity during the year	
Transfer of Other Infrastructure Projects	-
Surplus (Deficit) for the period	<u>7,048,258.75</u>
Total recognized revenue and expenses for the period	
Balance at August 31, 2018	<u><u>18,362,118.58</u></u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
SPECIAL EDUCATION FUND
As at August 31, 2018

ASSETS

Current Assets

Cash and Cash Equivalents	15,062,837.66
Receivables	24,553,763.60
Total Current Assets	<u>39,616,601.26</u>

Non-Current Assets

Property, Plant and Equipment	3,766,891.38
Total Non-Current Assets	<u>3,766,891.38</u>
Total Assets	<u>43,383,492.64</u>

LIABILITIES

Current Liabilities

Financial Liabilities	216,940.50
Inter-Agency Payables	313,828.54
Trust Liabilities	40,329.50
Deferred Credits/Unearned Income	24,450,275.52
Total Current Liabilities	<u>25,021,374.06</u>
Total Liabilities	<u>25,021,374.06</u>


NET ASSETS/EQUITY

Government Equity	<u>18,362,118.58</u>
Total Liabilities and Net Assets/Equity	<u>43,383,492.64</u>

Prepared by:

NEIL ALLEN S. LAPID
Accountant II


Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


Municipality of Dinalupihan
Statement of Cash Flows
SPECIAL EDUCATION FUND
For the Month Ended August 31, 2018

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	10,021,146.35
Other Receipts	70,766.52
Total Cash Inflows	<u>10,091,912.87</u>
Cash Outflows	
Payment of expenses	
Payment to suppliers and creditors	1,836,267.55
Other Expenses	1,699,541.99
Total Cash Outflows	<u>3,535,809.54</u>
Net Cash Flows from Operating Activities	<u>6,556,103.33</u>
Cash Flows from Investing Activities	
Total Cash Provided by Operating, Investing and	
Financing Activities	6,556,103.33
Add: Cash at the Beginning of the year	8,506,734.33
Cash, August 31, 2018	<u><u>15,062,837.66</u></u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant II

Certified Correct:


SEVELIA O. BISLIG
Municipal Accountant

Municipality of Dinalupihan
TRUST FUND
Trial Balance
For the month of AUGUST 2018

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	7,715.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	59,860,568.52	
Loans Receivable- Others	1-03-01-990	94,450.00	
Advances to Special Disbursing Officer	1-03-05-030	33,120.00	
Construction in Progress- Building and Other Structures	1-07-10-030	5,839,866.29	
Construction in Progress- Infrastructure Assets	1-07-03-020	17,054,244.08	
Allowance for Doubtful Accounts	301		94,450.00
Due to Officers and Employees	2-01-01-020		5,720.84
Due to Philhealth	2-02-01-040		98,510.00
Due to NGAs	2-02-01-050		47,609,212.35
Due to LGUs	2-02-01-070		2,983,581.23
Guaranty/Security/Deposits Payable	2-04-04-040		751,820.18
Trust Liabilities- DRRMF	2-04-01-020		22,434,636.50
Trust Liabilities	2-04-01-010		2,623,309.77
Other Payable	2-99-99-990		448,856.73
Government Equity	3-01-01-010		5,839,866.29
GRAND TOTAL>>		82,889,963.89	82,889,963.89

Prepared by :



ALICIA M. GUTIERREZ

Administrative Assistant IV

Certified Correct:



SEVILLA O. BISLIG

Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
Trust Fund
For the Month Ended August 31, 2018

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2018	-
Add (Deduct):	
Adjustment of PPE Recognized Directly in Equity	5,839,866.29
Balance at August 31, 2018	<u>5,839,866.29</u>

Prepared by:



KHALIL PATRICIA R. ABAD
Accountant II

Certified Correct:




SEVILLA O. BISLIG
Municipal Accountant


Dinalupihan, Bataan
Statement of Financial Position
Trust Fund
As at August 31, 2018

	2018
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	59,868,283.52
Receivables	33,120.00
Total Current Assets	59,901,403.52
<i>Non-Current Assets</i>	
Property, Plant and Equipment	22,894,110.37
Total Non-Current Assets	22,894,110.37
Total Assets	82,795,513.89
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	5,720.84
Inter-Agency Payables	50,691,303.58
Trust Liabilities	25,809,766.45
Total Current Liabilities	76,506,790.87
<i>Non-Current Liabilities</i>	
Other Payables	448,856.73
Total Non-Current Liabilities	448,856.73
Total Liabilities	76,955,647.60
NET ASSETS/EQUITY	
Government Equity	5,839,866.29
Total Liabilities and Net Assets/Equity	82,795,513.89

Prepared by:


KHALIL PATRICIA R. ABAD
Accountant II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

Dinalupihan, Bataan
Statement of Cash Flow
Trust Fund
For the Month Ended August 31, 2018

Cash Flows from Operating Activities :

Cash Inflows :	
Other Receipts	10,469,028.75
Total Cash Inflows	<u>10,469,028.75</u>
Cash Outflows :	
Other Disbursements	6,003,034.95
Total Cash Outflows	<u>6,003,034.95</u>
Net Cash Flows from Operating Activities	<u>4,465,993.80</u>

Cash Flows from Investing Activities :

Cash Inflows :	
From Grants of NGAs	
Total Cash Inflows	<u>-</u>
Cash Outflows :	
Purchase of Property, Plant and Equipment and Construction of Public Infrastructures	4,215,999.07
Total Cash Outflows	<u>4,215,999.07</u>
Net Cash Flows from Investing Activities	<u>(4,215,999.07)</u>

Cash Flows from Financing Activities :

Cash Inflows :	
Acquisition of Loans	
Total Cash Inflows	<u>-</u>
Net Cash Flows from Financing Activities	<u>-</u>

Net Increase in Cash	249,994.73
Add : Cash, January 01, 2018	<u>59,618,288.79</u>
Cash, August 31, 2018	<u><u>59,868,283.52</u></u>

Prepared by:


KHALIL PATRICIA R. ABAD
Accountant II

Certified Correct :


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

CERTIFICATION

To Whom it May Concern:

This is to certify that as per records maintained in this Office, the following are the book balances of the bank accounts maintained by the Municipality of Dinalupihan, Bataan as of August 31, 2018

General Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	109,018,616.30
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-SB)	274,078.04
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Debt Service)	30,018.21
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	10,438,789.38
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (LBP)	5,190,090.92
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	5,197,645.33

Special Education Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	15,002,288.41
---	---------------

Trust Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	59,387,625.35
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-ARISP III)	68,456.87
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-LMISTF)	344,457.76
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for HCI char)	30,014.27
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for Professi	30,014.27

Grand Total

205,012,095.11

Issued this 7th day of September, 2018 for records purposes.


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of August 31, 2018

FUND : GENERAL FUND

BANK : LAND BANK OF THE PHIL.

ACCOUNT NUMBER: 2632-1000-46

Balance per Bank		109,547,319.82
Less: Outstanding Checks:		
Check # 476242 dated 06/06/18	10,000.00	
Check # 476690 dated 07/27/18	4,350.00	
Check # 476695 dated 07/27/18	3,000.00	
Check # 476768 dated 08/07/18	15,000.00	
Check # 476836 dated 08/16/18	13,927.43	
Check # 476850 dated 08/22/18	291,720.37	
Check # 476869 dated 08/24/18	50,275.00	
Check # 476731 dated 08/02/18	7,050.00	
Check # 476680 dated 07/26/18	51,000.00	
Check # 476707 dated 07/27/18	1,056.00	
Check # 476723 dated 08/02/18	8,165.78	
Check # 476814 dated 08/14/18	7,098.22	
Check # 476838 dated 08/16/18	66,060.72	
		<u>528,703.52</u>
Adjusted Bank Balance		<u>109,018,616.30</u>

Balance per Book 109,018,616.30

Prepared By:

KHALIL PATRICIA R. ABAD

Accountant II

Checked By:

NORA G. VILLEN

Adm. Asst. IV

Certified Correct:

SEVILLA O. BISLIG

Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of August 31, 2018

FUND : GENERAL FUND - SANGGUNIAN BAYAN
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1023-91

Balance per Bank		276,072.04
Less: Outstanding Checks:		
Check # 396420 dated 07/12/18	1,994.00	1,994.00
		<u>274,078.04</u>
Balance per Book		<u>274,078.04</u>

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

NORA G. VILLEN
Adm. Asst. IV

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of August 31, 2018

FUND : GENERAL FUND - DEBT SERVICE ACCOUNT
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1025-45

Balance per Bank 30,018.21

Balance per Book 30,018.21

Prepared By:

Checked By:

Certified Correct:

KHALIL PATRICIA R. ABAD
Accountant II

NORA G. VILLEN
Adm Asst. - V

SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of August 31, 2018

FUND : GENERAL FUND
BANK : DBP - TIME DEPOSIT
ACCOUNT NUMBER: 0575-034772-100

Balance per Bank 10,438,789.38

Balance per Book 10,438,789.38

Prepared By

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

NORA G. VILLEN
Adm. Asst. IV

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of August 31, 2018

FUND : GENERAL FUND
BANK : LBP - TIME DEPOSIT
ACCOUNT NUMBER: 2631-1260-33

Balance per Bank 5,190,090.92

Balance per Book 5,190,090.92

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

NORA G. VILLEN
Adm. Asst. IV

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of August 31, 2018

FUND : GENERAL FUND
BANK : DBP - TIME DEPOSIT
ACCOUNT NUMBER: 0575-034772-100

Balance per Bank 5,197,645.33

Balance per Book 5,197,645.33

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

NORA G. VILLEN
Acct. Asst. IV

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of August 31 2018

FUND : SPECIAL EDUCATION FUND
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1000-54

Balance per Bank 15,002,288.41

Balance per Book 15,002,288.41

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

JHONALYN D. ARELLANO
Adm.Asst. II

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of August 31, 2018

FUND - TRUST FUND
BANK - LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1000-62

Balance per Bank 59,387,625.35

Balance per Book 59,387,625.35

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

ALICIA M. GUTIERREZ
Acct Asst. IV

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of August 31, 2018

FUND : TRUST FUND - ARISP III
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1024-13

Balance per Bank 68,456.87

Balance per Book 68,456.87

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

ALICIA M. GUTIERREZ
Adm.Asst. IV

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of August 31, 2018

FUND : TRUST FUND - LMISTF
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-102456

Balance per Bank 344,457.76

Balance per Book 344,457.76

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

ALICIA M. GUTIERREZ
Adm. Asst. IV

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of August 31, 2018

FUND : MUNICIPALITY OF DINALUPIHAN FOR HCI CHARGES
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1025-88

Balance per Bank 30,014.27

Balance per Book 30,014.27

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

ALICIA M. GUTIERREZ
Adm.Asst. IV

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of August 31, 2018

FUND : MUNICIPALITY OF DINALUPIHAN FOR PROFESSIONAL FEE DESIGNATED FOR POOLING
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1025-96

Balance per Bank 30,014.27

Balance per Book 30,014.27

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

ALICIA M. GUTIERREZ
Acim Asst. IV

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant

**Report on the Utilization of Local Disaster Risk Reduction and Management Fund
As of August 31, 2018**

Municipal Government of DINALUPIHAN, BATAAN

Particulars	LDRRMF		From Other Sources	Total
	Quick Response Fund (30%)	Mitigation Fund (70%)		
A. Source of Funds				
Current Appropriation	4,556,012.25	10,630,695.25		15,186,707.50
Continuing Appropriation				
Prior Year's Appropriations				-
Transferred to the Special Trust	7,063,072.85	15,371,563.65		22,434,636.50
Total Funds Available	11,619,085.10	26,002,258.90	-	37,621,344.00
B. Utilization				
Pre-Disaster Preparedness Program				
Reorganization/Strengthening of MDRRMC				
SumVac		98,880.00		98,880.00
Municipal/Brgy DRRMC		156,345.00		156,345.00
Incident Command System Training		182,770.00		182,770.00
				-
Standby Goods for Relief Operation & Assistance				-
Procurement of Equip, Tools, Supplies and Materials		132,320.00		132,320.00
Brgy and SK Election-Flash Lights		38,490.00		38,490.00
				-
During Disaster Program				-
Search, Rescue and Retrieved Operations				-
Evacuation				-
Relief Goods	4,048,424.56			4,048,424.56
Meals Served during relief goods operations		106,105.00		106,105.00
Media Information Dissemination		6,000.00		6,000.00
Transportation and Mobilization				-
Monitoring and Reporting				-
MDRRM		343,123.50		343,123.50
Flash Flood-Casa Bonita-Meals Served		50,225.00		50,225.00
				-
Post Disaster Program				-
Clearing and Rehabilitation/Embankment				-
Sandbagging		1,280,261.00		1,280,261.00
Medical Services				-
Assessment damages				-
Emergency Shelter Assistance				-
				-
Total Utilization	4,048,424.56	2,394,519.50	-	6,442,944.06
Unutilized Balance	7,570,660.54	23,607,739.40	-	31,178,399.94

Prepared by:


MICHIKO R. MUTUC
Accountant II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant